

**Montana Code Annotated 2009**

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**15-23-101. Properties centrally assessed.** The department shall centrally assess each year:

- (1) the railroad transportation property of railroads and railroad car companies operating in more than one county in the state or more than one state;
- (2) property owned by a corporation or other person operating a single and continuous property operated in more than one county or more than one state including but not limited to:
  - (a) telegraph, telephone, microwave, and electric power or transmission lines;
  - (b) rate-regulated natural gas transmission or oil transmission pipelines regulated by the public service commission or the federal energy regulatory commission;
  - (c) common carrier pipelines as defined in 69-13-101 or a pipeline carrier as defined in 49 U.S.C. 15102(2);
  - (d) natural gas distribution utilities;
  - (e) the gas gathering facilities specified in 15-6-138(5);
  - (f) canals, ditches, flumes, or like properties; and
  - (g) if congress passes legislation that allows the state to tax property owned by an agency created by congress to transmit or distribute electrical energy, property constructed, owned, or operated by a public agency created by congress to transmit or distribute electrical energy produced at privately owned generating facilities, not including rural electric cooperatives;
- (3) all property of scheduled airlines;
- (4) the net proceeds of mines, except bentonite mines;
- (5) the gross proceeds of coal mines; and
- (6) property described in subsections (1) and (2) that is subject to the provisions of Title 15, chapter 24, part 12.

**History:** En. 84-7801 by Sec. 1, Ch. 98, L. 1977; R.C.M. 1947, 84-7801; amd. Sec. 4, Ch. 686, L. 1979; amd. Sec. 3, Ch. 478, L. 1981; amd. Sec. 4, Ch. 683, L. 1983; amd. Sec. 2, Ch. 10, Sp. L. July 1992; amd. Sec. 61, Ch. 42, L. 1997; amd. Sec. 2, Ch. 531, L. 1999; amd. Sec. 8, Ch. 583, L. 1999; amd. Sec. 18, Ch. 7, L. 2001; amd. Sec. 14, Ch. 559, L. 2005; amd. Sec. 3, Ch. 487, L. 2009.

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**15-1-409. Exclusion of property subject to property tax protest -- guarantee tax base -- tax refund.** (1) A school district that has property subject to pending property tax protests shall, prior to February 1 of each year, elect whether to waive the school district's right to receive its portion of protested taxes for the previous year.

(2) If the school district elects to waive its right to its portion of the protested taxes, the district's guaranteed tax base aid calculated under 20-9-366 must be determined based on the total taxable value of property in the school district that is not subject to a tax protest. Upon settlement or other resolution of the protest, the department is responsible for refunding protested taxes or paying any other costs due the protesting taxpayer and retaining any portion of protested taxes that would have been distributed to the school district for each year the school district has elected to waive receiving its portion of the protested taxes.

**History:** En. Sec. 1, Ch. 344, L. 2009.

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